

NATHANIEL L. CLARK
Testimony in support of HB 5050

Mr. Chairman and members of the Judiciary Committee:

My name is Nathaniel Clark, and I am from Glastonbury, Connecticut. I am here today to testify in support of House Bill 5050. I have come to testify as a Connecticut citizen and a concerned taxpayer. As a citizen, I support House Bill 5050 because it streamlines the process for clearing title to a home and officially repeals a tax that has been obsolete for almost fifteen years. This bill is helpful to both society and the administration.

The only reason that this bill hasn't passed already is because there is a provision in the succession tax that the Department of Revenue Services wants to keep alive: 12-389. That is the section in the succession tax that creates the position of First Assistant Commissioner and allows the Department of Revenue Services to litigate its own cases, if authorized by the Attorney General's Office. Section 5 of this bill moves those provisions to section 12-2. Although I believe that the section could be repealed entirely, I support section 5 **as it is currently written**.

My understanding is that both the DRS and the Attorney General's Office want to continue to allow DRS to litigate its own cases, though with the recent losses by DRS attorneys, the Attorney General may want to reconsider and has the power to do so under the existing and proposed language. If you are interested in reading more about the shortcomings of the current DRS litigators, see the Connecticut Supreme Court's recent decision in the Sobel case, which is Docket # SC20215.

Regarding the position of First Assistant Commissioner, I can support section 5 as it is currently written because it makes clear that the position of First Assistant Commissioner is an appointed position and is subject to commissioner discretion. I would strongly object to any attempts by the unappointed Acting Commissioner of DRS to change this language to protect an individual. Especially an individual as problematic as the current First Assistant Commissioner, Louis Bucari.

As a Connecticut taxpayer, I am outraged by the fact that we have already paid this individual \$2 million over the last ten years to administer a tax that has not been in effect for fifteen years. That does not even include all of the payments that have been made to settle the various CHRO complaints that have been filed against him. The idea that section 5 might be changed to protect this individual is galling.

I strongly urge the committee to resist any attempts to change the language of section 5. I wanted to testify to make sure that you knew that this section was important, that it is important to maintain the drafted language and to not allow for uncontested substitute language, and that myself and many of your constituents are aware of this issue and would object to any changes to the language of section 5. If the committee decides that it wants to change this bill in any way, eliminating section 5 and making clear that the position of First Assistant Commissioner is being repealed with prejudice is the only change that would be acceptable.

Thank you for your time and attention to this matter. I am available to answer any questions that you may have.



Nathaniel L. Clark